

**ABSTRACT**

A MOS power device having: a body; gate regions on top of the body and delimiting therebetween a window; a body region, extending in the body  
5 underneath the window; a source region, extending inside the body region throughout the width of the window; body contact regions, extending through the source region up to the body region; source contact regions, extending inside the source region, at the sides of the body contact regions; a dielectric region on top of the source region; openings traversing the dielectric region on top of the body and  
10 source contact regions; and a metal region extending above the dielectric region and through the first and second openings.